



**STATE OF NEVADA  
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**Monthly Stats Report – March 4<sup>th</sup>, 2020**

**TAXATION REVENUE STATISTICS – December 2019**

**Taxable Sales by County**

The Nevada Department of Taxation released statewide taxable sales for December 2019, which total \$6,555,744,281. That represents a 10.8 percent increase over December 2018. Twelve of Nevada's 17 counties recorded increases.

County	Taxable Sales	% Change (year-over-year)	County	Taxable Sales	% Change (year-over-year)
Clark	\$ 4,806,226,920	▲ 11.3	White Pine	\$ 37,524,937	▲ 24.1
Washoe	\$ 934,073,690	▲ 7.1	Churchill	\$ 35,928,678	▼ -40.3
Elko	\$ 143,538,800	▲ 0.6	Lander	\$ 30,658,864	▼ -1.2
Carson	\$ 121,449,614	▼ -3.8	Eureka	\$ 22,807,112	▼ -5.2
Storey	\$ 96,261,751	▲ 110.2	Pershing	\$ 12,409,606	▲ 12.9
Douglas	\$ 84,570,222	▲ 8.5	Mineral	\$ 11,971,845	▲ 159.2
Nye	\$ 79,591,437	▲ 30.7	Lincoln	\$ 3,808,565	▲ 13.1
Humboldt	\$ 71,818,690	▲ 36.5	Esmeralda	\$ 1,590,672	▼ -43.3
Lyon	\$ 61,512,878	▲ 13.5			
			<b>Statewide</b>	<b>\$ 6,555,744,281</b>	<b>▲ 10.8</b>

**Taxable Sales by Industry Sector**

Eight out of the state's ten largest industry sectors saw year-over-year growth in December 2019.

Industry Sector	Taxable Sales	% Change (year-over-year)
Food Services and Drinking Places	\$ 1,083,093,112	▲ 9.1
Motor Vehicle and Parts Dealers	\$ 641,442,223	▲ 6.7
General Merchandise Stores	\$ 636,288,486	▲ 4.4
Clothing and Clothing Accessories Stores	\$ 484,506,133	▲ 6.9
Nonstore Retailers	\$ 432,527,396	▲ 108.7
Merchant Wholesalers, Durable Goods	\$ 430,254,621	▲ 4.2
Building Material and Garden Equipment and Supplies	\$ 223,847,419	▼ -1.9
Food and Beverage Stores	\$ 218,040,176	▲ 1.5
Rental and Leasing Services	\$ 182,992,105	▼ -3.5
Professional, Scientific, and Technical Services	\$ 169,989,242	▲ 25.0

## Monthly Sales Tax Revenue Collections – December 2019

Total Sales Tax Collections:*	\$522,131,827
Percentage increase/decline:	11.0% increase over December 2018
Deposited to General Fund:**	\$135,445,595
Percentage increase/decline:	12.2% increase over December 2018

\* This includes revenue from the state two percent Sales Tax rate, the Local School Support Tax, the Basic City-County Relief Tax, the Supplemental City-County Relief Tax, and all local county option taxes.

\*\* Includes commissions which are a portion of Local School Support Tax, Basic City-County Relief Tax, Supplemental City-County Relief Tax and local option taxes that vary by county.

## Monthly Excise Tax Revenue Collections – December 2019

Monthly excise tax collections totaled \$47,662,540 in December, while the Commerce Tax (due annually) took in \$1,535,728 during the month. Nine of these tax types saw increased revenue this fiscal year versus the prior fiscal year.

Excise Tax	Monthly Revenue	% Change (fiscal year-to-date)
Lodging Tax - School Support Fund	\$ 13,370,546	▲ 5.3
Cigarette Tax	\$ 12,844,493	▼ -5.4
Retail Marijuana Tax	\$ 5,386,073	▲ 25.1
Liquor Tax	\$ 4,687,630	▲ 3.9
Wholesale Marijuana Tax	\$ 2,900,428	▲ 8.4
Transportation Connection Tax	\$ 2,851,217	▲ 15.9
Live Entertainment Tax	\$ 2,085,733	▲ 35.5
Lodging Tax - Tourism	\$ 1,828,139	▲ 5.0
Other Tobacco Products Tax	\$ 1,544,319	▲ 6.3
Commerce Tax	\$ 1,535,728	▼ -8.7
Tire Tax	\$ 163,960	▲ 3.3

## Quarterly Excise Tax Revenue Collections – Second Quarter, Fiscal Year 2020

Quarterly excise tax collections, including the Modified Business Tax, totaled \$339,363,606 in the second quarter of Fiscal Year 2020. The Bank Branch Excise Tax was the only quarterly tax type to see lower revenue through the first half of this fiscal year compared to the prior fiscal year.

Excise Tax	Quarterly Revenue	% Change (fiscal year-to-date)
Modified Business Tax	\$ 179,162,466	▲ 7.9
Insurance Premium Tax	\$ 112,484,162	▲ 16.0
Real Property Transfer Tax	\$ 29,976,086	▲ 13.4
Short Term Car Lease	\$ 17,077,594	▲ 21.8
Bank Branch Excise Tax	\$ 663,298	▼ -8.5

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